

**SMITH COUNTY APPRAISAL DISTRICT
245 SSE LOOP 323
TYLER, TX 75702
(903) 510-8600 FAX (903) 510-8645**

From: Business Personal Property

Re: Explanation of Percent Good Factor Schedule

With respect to your request for valuation factors, I have enclosed our 2026 Percent Good Factor Schedule. As far as the different asset categories, computers and vehicles are identified on the Factor Schedule. General asset categories and life expectancy are as follows:

Computers, Laptops & Tablets – 3 yr (Comp) (software is non-taxable)
Office Equipment, Printers, Copiers, Servers, POS Systems – 5 yr
Telecommunications Equipment – 7 yr
Furniture & Fixtures – 8 yr
Vehicles – 7 yr (Veh)
Large Trucks & Transport Vehicles – 6 yr
Machinery & Equipment (General) – 8 - 10 yrs
Machinery & Equipment (Manufacturing) – 10 – 12 yrs
Machinery & Equipment (Heavy Industrial) – 12 – 15 yrs
Signs – 10 yr
Leasehold Improvements – 8 yrs

If you have special assets that do not fit into the aforementioned general categories, call Business Personal Property at (903) 510-8600 or email bpp@scad.org.

If we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Smith County Appraisal District
Business Personal Property

**PERSONAL PROPERTY
2026 PERCENT GOOD FACTOR SCHEDULE
COMMERCIAL**

**CATEGORY L-1
Life Expectancy**

		Comp	3yr	4yr	5yr	6yr	Veh	7yr	8yr	10yr	12yr	20yr
year / age												
25	1	68	78	82	85	87	89	89	90	92	94	96
24	2	44	56	64	73	74	78	81	83	88	92	94
23	3	28	34	46	58	61	67	71	74	81	87	93
22	4	10	12	28	43	48	56	60	64	73	82	90
21	5			12	27	35	45	49	55	66	77	88
20	6				12	22	34	38	45	59	72	86
19	7					12	23	27	36	52	69	85
18	8						12	15	25	45	64	84
17	9								15	35	58	80
16	10									25	50	76
15	11									20	43	72
14	12										37	69
13	13										25	65
12	14											62
11	15											59
10	16											56
09	17											53
08	18											50
07	19											47
06	20											44
05	...											25

A Residual Value Factor is assigned to each expected life category. Life expectancy for computers (Comp) and vehicles (Veh) are specifically identified.